IV-CA Cost Allocation Table

The Cost Allocation Table (CA Table) contains information that is the basis of the allocation of expenditures and encumbrances in CALSTARS. During the cost allocation process, the table is accessed to determine how and where costs are to be allocated and how cost recoveries are to be recorded.

Every CALSTARS agency is required to prepare and retain a cost allocation plan for audit purposes. Once the plan is prepared and internally approved, the CA Table can be coded and input to CALSTARS. Agencies that receive federal funds and want to substitute their cost allocation plan for their Indirect Cost Rate Proposal must send their plan to Department of Finance, Fiscal Systems Consulting Unit, for review and approval. Many CALSTARS agencies with federal funds have both.

COST ALLOCATION METHODOLOGY

The PCA Method coded in the Organization Control Table establishes various options for cost allocation including allocation by Index. Those options are also listed in Exhibit IV-CA-2. In the following paragraphs, references to the term 'PCA' encompasses both 'Allocation by PCA with no Index', and 'Allocation by PCA and Index'.

STRUCTURE

The CA Table is divided into two parts: a control key and informational elements. The control key consists of an Organization Code, Funding Fiscal Year, Index Code (alpha-numeric) and Program Cost Account (alpha-numeric). This key identifies each indirect Program Cost Account (PCA) within an organization.

The informational elements segment of the CA Table identifies how costs accumulated under a PCA are allocated to other PCAs. This is required for PCA Types 2 through 6. This data includes a Sequence Indicator for allocating PCAs in a certain order when using multiple steps in the allocation process. It also includes a Distribution Type Code (identifies the specific method to use for allocating *standards* or *actual* costs), a Variance Allocation Indicator (for *standards*) to specify when a variance PCA will allocate, and the Distribution Rate (for *standards*) which specifies the rate, cost per unit, or fixed flat amount to be allocated.

The remaining data items in the informational segment are grouped as follows:

- **Charge Information** – contains the data items used in recording the charges allocated from a PCA and consists of Object Detail and Agency Object (used only for *standards* are: Fund, Fund Detail, Funding Source and Method). The 'Distribution Base and Allocation Range' or the 'Allocation Base' is used in conjunction with the charge information to perform the allocation process.

- **Credit Information** -- contains the data items used in recording the recoveries (credit) of costs allocated from a PCA and consists of Index, PCA, Object Detail and Agency Object codes. (Used only for *standards* are: Fund, Fund Detail, Funding Source and Method).

- **Distribution Base** -- defines up to four specific Object classes or ranges on which allocations will be based. Use of the Distribution Base requires that some Allocation Range is also defined. (The specific Distribution Rate is applied to these Object classes or ranges for *standards*.)

- **Allocation Range** -- identifies up to five ranges of Index/PCA combinations that will receive distributions from the PCA being allocated as determined by the Distribution Base.

- **Allocation Base** -- identifies up to fifteen specific Index/PCA combinations that will receive distributions based on a fixed percentage.

RELATIONSHIP TO OTHER TABLES

The Organization Control Table, Index Code Table, Program Cost Account Table, and several of the Descriptor Tables are used to validate most of the data elements during update of the CA Table. The IC and PA Table should be established a day prior to the CA Table.

INPUT CODING

Detailed input coding instructions for the CA Table are contained in Exhibit IV-CA-1. Exhibit IV-CA-2 provides a supplement to the coding instructions and further explains the system processes that are performed based upon the data coded in the CA Table. The coding form illustrated in Exhibit IV-CA-3 is in the same format as the data entry screen.

CREATION AND MAINTENANCE

The CA Table entries are entered directly from the Cost Allocation Table Maintenance Form (CALSTARS 16). Functions **A**=ADD, **C**=CHNG, **D**=DEL, **G**=GEN, **P**=PRT, **S**=PRT FFY, **X**=DEL FFY, **F5**=VIEW MASTER, **F6**=RECALL MAINT and **F10**=DEL MAINT may be used. Descriptions of these functions may be found in the first section of this chapter. Descriptions of these functions may be found in the *Table Maintenance Functions* section of Chapter IV. To **blank** any data fields using the **Change** function, the field must be filled with "$" signs; e.g., for CHRG AGCY OBJ, use **$$**.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

OUTPUTS

The CA Table maintenance program has four outputs:

Maintenance Activity Report (CSB980-1), shown in Exhibit IV-CA-4, shows each transaction entered via the on-line screen and a message for each transaction violating an edit rule;

Maintenance Activity Report (CSB980-3) shows records deleted when Function **X** is entered,

Maintenance Activity Report (CSB980-4) shows each transaction processed from external input files and a message for each transaction violating an edit rule; and

Table Listing Report (CSB980-2), shown in Exhibit IV-CA-5, is produced when Function **P** or **S** is entered. If Function **S** and a Funding Fiscal Year are entered, the listing will be limited to that fiscal year. Up to five fiscal year requests can be made during each table update processing cycle. If **P** is entered, the resultant listing will contain all fiscal years in the table.

CONTROL

The CA Table is the focal point for the indirect cost allocation process. Extreme care should be exercised when entering the table. Any subsequent changes should be carefully reviewed prior to and after processing. The allocation method used for each PCA should be consistently applied month-to-month. The CALSTARS cost allocation subsystem will not make retroactive adjustments (those older than the prior month) based on changes made to the CA Table. If adjustments to the financial files are required, they should be carefully coordinated with changes to the CA Table.

EXHIBIT IV-CA-1
COST ALLOCATION TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG CODE	4	The **Organization Code** is automatically displayed based on the signon used. It cannot be altered.
FFY	2	**Enter the Funding Fiscal Year** that identifies the year to which this record pertains.
INDEX CODE	4	**Enter the Index Code** (IC). This code may be alpha-numeric. Use code **0000** for cost allocation when OC Table PCA Method is **1**, **3** or **4**. Use an actual Index Code (required) when OC Table PCA Method is **2**. This identifies the cost pool to be allocated.
PCA NUMBER	5	**Enter the Program Cost Account Number** (PCA). This code may be alpha-numeric. This identifies the cost pool to be allocated. PCA numbers may be an alpha-numeric value but never **00000** (zeroes).
Informational Elements:		
PCA TYPE	1	**Enter the Program Cost Account Type**. *This code should be the same as used for this PCA in the PA Table.* **2** - Service Center **3** - Redistribution Account **4** - Other Indirect **5** - Special-Administration **6** - Indirect PCA allocated only during a variance or year-end variance cost allocation process.
PCA TITLE	40	**Enter the Program Cost Account Title**. (optional)
SEQ IND	1	**Enter the Sequence Indicator (1-9).** Plan well to minimize the number of steps required and avoid unnecessary complications. (One to three steps is the norm; four steps per cycle is the maximum.)
VAR ALLOC IND	1	**Enter the Variance Allocation Indicator:** **0** - Not applicable (*actuals* cost allocation method used) **1** - Do not allocate at year-end (*standards* cost allocation method) **2** - Allocate whenever the variance allocation is run (*standards*) **3** - Do not ever allocate (*standards*)
DIST TYPE	1	**Enter the Distribution Type code** for the allocation method selected: *Standards Cost Allocation Methods-* **1** - Standard Rate applied to expenditures in the allocation range. **2** - Standard Cost per Unit applied to statistics in the allocation range. **3** - Fixed Amount charged to each Index-PCA combination within the allocation range. *Actuals Cost Allocation Methods-* **4** - Fixed Percentage of expenditures in indirect PCAs charged to the Allocation Base. **5** - Calculated pro rata percentage of expenditures charged to the Allocation Range using the Distribution Base.

EXHIBIT IV-CA-1 (Continued)
COST ALLOCATION TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
DIST RATE	10	**Enter the Distribution Rate** based on the allocation method selected. For *actuals* leave blank (DIST TYPE is **4** or **5**). For *standards* enter an amount using ***nnnnn.nnnnn*** as the format (amount must be greater than zero).
ALLOC BY PROJ	1	**Enter the allocate-by-project indicator:** **0** - Do not allocate by project. **1** - Allocate by project (valid only for DIST TYPE **1**, **2**, **3** and **5**).
DIST TITLE	30	**Enter the Distribution Title**. (optional)
Charge Information:		(*Chrg Obj Dtl, Chrg Agy Obj, Chrg Fund, Chrg FD, Chrg FS, Chrg Meth*) This is the classification of data assigned to the allocation account (account receiving the allocated charge).
CHRG OBJ DTL	3	**Enter the statewide Object Detail Code.** Enter **XXX** to retain the original transaction Object Detail code. Code **XXX** may only be used if the DIST TYPE is **4** or **5**. IF **XXX** is used, CR OBJ DTL must also be coded with **XXX**. Optionally, enter a valid UCM Object Detail to assign the PCAs costs to one code. Use code **427** for allocated administrative services costs.
CHRG AGCY OBJ	2	**Enter the Agency Object code** (DT 12). (Optional) Must be blank if **XXX** is used as CHRG OBJ DTL.
CHRG FUND	4	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Fund code (*Standards*).
CHRG FD	2	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the D23 Fund Detail code (*Standards*).
CHRG FS	1	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Fund Source code (*Standards*).
CHRG METH	1	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Method code (*Standards*).
Credit Information:		(*Cr IX, Cr PCA, Cr Obj Dtl, Cr Agy Obj, Cr Fund, Cr FS, Cr Meth*) This is the classification of data assigned to the recovery account (account receiving the credit).
CR IX	4	**Enter the Index Code**, if used, to record the cost recovery; otherwise, enter **0000**. Must use actual Index if OC Table PCA Method is **2**.
CR PCA	5	**Enter the PCA code.**

EXHIBIT IV-CA-1 (Continued)
COST ALLOCATION TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
CR OBJ DTL	3	**Enter the statewide Object Detail Code.** Enter **XXX** to retain the original transaction Object Detail code. Code **XXX** may only be used if the DIST TYPE is **4** or **5**. If **XXX** is used, CHRG OBJ DTL must also be **XXX**. Optionally, enter a valid UCM Object Detail to assign the PCAs costs to one code. Use code **912** for administrative services cost recoveries.
CR AG OBJ	2	**Enter the Agency Object code**. (Optional) Must be blank if **XXX** is used as CR OBJ DTL.
CR FUND	4	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Fund code (*Standards*).
CR FD	2	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the optional D23 Fund Detail code (*Standards*).
CR FS	1	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Fund Source code (*Standards*).
CR METH	1	Leave blank if DIST TYPE is **4** or **5** (*Actuals*). Enter the UCM Method code (*Standards*).
Distribution Base Object Range:		*(Object Detail Low, Object Detail High)* Four sets of two data elements for identification of the account(s) to be used in determining the ratio of allocations that will be assigned. At least one set must be coded if DIST TYPE is **1**, **2**, **3** or **5**. None of the sets is used if DIST TYPE is **4** (leave blank).
LOW	5	**Enter the Object Detail LOW** (start of range). Optionally, Agency Object may be used or else enter **00** if none is used.
HIGH	5	**Enter Object Detail HIGH** (end of range). Must be equal to or greater than the Object LOW. Optionally, Agency Object may be used or else enter **00** if none is used.
Allocation Range:		*Index Low, Index High, PCA No Low, PCA No High)* Five sets of four data elements. At least one set must be coded if DIST TYPE is **1**, **2**, **3** or **5**. None of the sets is used if DIST TYPE is **4** (leave blank).
INDEX LOW	4	**Enter the Index Low.** Must be **0000** if OC Table PCA Method is **1** or **3**.
INDEX HIGH	4	**Enter the Index High.** Must be equal to or greater than INDEX LOW. Must be **0000** if OC Table PCA Method is **1** or **3**.

EXHIBIT IV-CA-1 (Continued)
COST ALLOCATION TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
PCA LOW	5	**Enter the PCA Low** (start of range). **Warning**: If PCA Type 1 (direct) is within this allocation range, then cost allocation will occur.
PCA HIGH	5	**Enter the PCA High** (end of range). Must be equal to or greater than PCA LOW.
Allocation Base:		*(Index, PCA No, PCA Pcnt)* Fifteen sets of three data elements. At least *two* sets must be coded that add to 1.00000 (100%) for DIST TYPE 4. None of the sets is used if DIST TYPE is **1**, **2**, **3**, or **5** (leave blank).
INDEX	4	**Enter the Index Code** that will receive the allocated cost. Must be **0000** if OC Table PCA Method is **1**.
PCA NO	5	**Enter the Program Cost Account Number** that will receive the allocated cost.
PCA PCNT	5	**Enter the PCA Percentage** (99999 format -- *no decimal used*). The sum of all percentages must equal 1.00000 (100%). At least *two* sets must be coded, e.g., codes **75000** and **25000**.

EXHIBIT IV-CA-2
COST ALLOCATION TABLE CODING AND SYSTEM PROCESSING

A direct/indirect cost always has programmatic implications; organizational impact can be excluded/included as follows:

Cost Allocation Table/Process	PCA Method=1 [1]	PCA Method=2 [1] [5]	PCA Method=3 [1]	PCA Method=4 [1]
Index Code in Cost Allocation Table Key:	Must be **0000** [2].	Must use actual Index.	Must be **0000** [2].	Must be **0000** [2].
Credit Index in Table:	Actual Index (optional), or **0000** [2].	Must use actual Index.	Actual Index (optional), or **0000** [2].	Actual Index (optional), or **0000** [2].
Determination of DIST BASE:	Totals all amounts for entries that fall within the Object and PCA ranges. Index range is all inclusive, enter range **0000-0000** [2].	Totals all amounts for entries that fall within the Object, Index and PCA ranges. Enter Index range.	Totals all amounts for entries that fall within the Object and PCA ranges. Index range is all inclusive, enter range **0000-0000** [2].	Totals all amounts for entries that fall within the Object, Index and PCA ranges. Enter Index range.
Determination of Amount to Allocate for DIST TYPE 4 and 5:	Totals all amounts for Object and PCA *only* in Cost Allocation Table Key.	Totals all amounts for Index, Object and PCA in Cost Allocation Table Key.	Totals all amounts for PCA *only* in Cost Allocation Table Key.	Totals all amounts for PCA *only* in Cost Allocation Table Key.
Index Code in Charge Transaction:	Uses Credit Index from CA Table if coded, otherwise **9999** [3] is used.	Uses Index for Distribution Base (Index Rage).	Uses Index of the distribution base determined from the OP File [4].	Uses Credit Index from CA Table if coded, otherwise **9999** [3] is used.
Index Code in Credit Transaction:	Uses Credit Index from CA Table if coded, otherwise **9999** [3] is used.	Uses Credit Index from CA Table.	Uses Credit Index from CA Table if coded, otherwise **9999** [3] is used.	Uses Credit Index from CA Table if coded, otherwise **9999** [3] is used.
Application:	Excludes any organization implications for program costing purposes.	Allows summarization of indirect cost within organization for allocation (charge) to Indexes in the Base.	Sums indirect cost organization-wide for allocation (charge) to Indexes in the Base.	Sums indirect cost organization-wide for allocation using a specific Base Index/range and a charge/credit Index or no org (**9999**).

[1] = **PCA Method** is a data field in the OC Table. See Exhibit IV-OC-1 for further coding instructions.
[2] = Index Code **0000** is not established in the IC Table, and is valid only on the CA Table.
[3] = Index Code **9999** must be established in the IC Table for CALSTARS cost allocation processing. When a costing method is used that has no Index (organization) bias in the allocation method, the system uses **9999** (a "stand alone" identifier) as a default value for input and edit requirements. Index **9999** implies "WITHOUT organizational impact".
[4] = Uses the Index from the Operating File record within the Object and PCA range identified.
[5] = Allocation by PCA and Index is substantially more complex. Careful consideration should be given before selecting this option.

EXHIBIT IV-CA-3

CALSTARS 16
(Rev. 9/00)

STATE OF CALIFORNIA

CALSTARS COST ALLOCATION TABLE MAINTENANCE

PREPARED BY: _____ DATE: _____ ENTERED BY: _____ DATE: _____

FUNCTION: [ ] (A=ADD, C=CHANGE, D=DELETE, G=GENERATE, P=PRINT, S=PRINT FFY, X=DELETE FFY)

ORG: [ ] FFY: [ ] INDEX CODE: [ ] PCA NUMBER: [ ]

PCA TYPE: [ ] PCA TITLE: [ ] SEQ IND: [ ]

VAR ALLOC IND: [ ] DIST TYPE: [ ] DIST RATE: [ ] ALLOC BY PROJECT: [ ]

DIST TITLE: [ ] CHG OBJ DTL: [ ] CHG AGCY OBJ: [ ]

CHG FUND: [ ] CHG FD: [ ] CHG FS: [ ] CHG METH: [ ] CR IX: [ ] CR PCA: [ ]

CR OBJ DTL: [ ] CR AG OBJ: [ ] CR FUND: [ ] CR FD: [ ] CR FS: [ ] CR METH: [ ]

DIST BASE	LOW 1:		HIGH 1:		LOW 2:		HIGH 2:	
OBJ RANGES:	LOW 3:		HIGH 3:		LOW 4:		HIGH 4:	
AND	1:		1:		1:		1:	
ALLOC	2:		2:		2:		2:	
RANGE	INDEX-LOW:	3:	INDEX-HIGH:	3:	PCA-LOW:	3:	PCA-HIGH:	3:
GROUP:	4:		4:		4:		4:	
	5:		5:		5:		5:	

OR

		INDEX	PCA-NO	PCA-PCNT		INDEX	PCA-NO	PCA-PCNT		INDEX	PCA-NO	PCA-PCNT
	1				2				3			
PCA	4				5				6			
ALLOC	7				8				9			
BASE	10				11				12			
	13				14				15			

```
CSB980-1 ************************              DEPARTMENT OF AIR QUALITY           ************************ ORG NUMBER:   9990
                       CALSTARS      C A - T A B L E  M A I N T E N A N C E      REPORT                       ORG PAGE:       1
09/01/2000 (17:58) ********************************************************************************************** RUN PAGE:       1

                                          A C T I V I T Y   R E P O R T
-------------------------------------------------------------------------------------------------------------------------------

----RECORD KEY----- ------------------------------------------ INFORMATION ELEMENTS ------------------------------------------
ORG  FFY INDEX PCA  PCA-TYPE                TITLE                  SEQ  VAR  DT  DIST-RATE PROJ-ALL       DIST-TITLE
     --------- CHARGE INFORMATION -----------    ------------ CREDIT INFORMATION --------------------
FNC  OBJ-DET  AGCY-OBJ  FS  FUND   FD    METH    INDEX  PCA  OBJ-DET  AGCY-OBJ  FS FUND   FD   METH  ERROR CODES AND MESSAGES  GROUP

XXXX XX  XXXX XXXXX    X      XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  X    X   X  XXXXX.XXXXX   X   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 X     XXX       XX     X   XXXX   XX     X      XXXX  XXXXX   XXX       XX     X  XXXX    XX     X  XXX-XXXXXXXXXXXXXXXXXXXX   XX
-------------------------------------------------------------------------------------------------------------------------------

9990 00  0000 30550    3      INVESTOR RELATIONS                      4    0   4               0   PCT OF DOLLAR BUDGETED
 C     427       03                                    30550   912       $$

                         INDEX   PCA   PCT          INDEX   PCA   PCT          INDEX   PCA     PCT
     ALLOC BASE:     01)  9999  30510  .24980   02)  9999  30515  .25970   03)  9999  30520  .28360
                     04)  9999  30530  .20690   05)               .        06)               .
                     07)               .        08)               .        09)               .
                     10)               .        11)               .        12)               .
                     13)               .        14)               .        15)               .
```

```
CSB980-2 *************************              STATE LANDS COMMISSION              ************************* ORG NUMBER:   3560
                        CALSTARS      C A - T A B L E  M A I N T E N A N C E      REPORT                       ORG PAGE:        1
09/01/2000 (17:58) ********************************************************************************************** RUN PAGE:        1

                                          C A - T A B L E   L I S T I N G
-------------------------------------------------------------------------------------------------------------------------------

----RECORD KEY----  ------------------------------------------ INFORMATION ELEMENTS ------------------------------------------
ORG INDEX PCA  FFY  PCA-TYPE                TITLE                  SEQ  VAR  DT  DIST-RATE PROJ-ALL       DIST-TITLE
     --------- CHARGE INFORMATION -----------    ------------ CREDIT INFORMATION --------------------
     OBJ-DET  AGCY-OBJ  FS  FUND  F-DET  METH    INDEX  PCA  OBJ-DET  AGCY-OBJ  FS FUND   FD   METHOD          LAST PROCESS DATE

XXXX XXXX XXXXX XX    X      XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  X    X   X  XXXXX.XXXXX   X   XXXXXXXXXXXXXXXXXXXXXXXXXXXXX
       XXX       XX     X   XXXX   XX     X      XXXX  XXXXX   XXX       XX     X  XXXX    XX     X                  MM/DD/YY

3560 1010 31000 00    4      EXECUTIVE                                    3    0   5       .00000   0   ALLOCATE ADMIN
       426       20                                 1010  32000   912                                          07/09/00

     OBJECT RANGES:  1) 00300-06300       INDEX/PCA RANGES:  1) 1010-8040 / 10111-10210
                     2)      -                               2) 1010-8040 / 20101-20209
                     3)      -                               3) 1010-8040 / 14111-14613
                     4)      -                               4) 1010-8040 / 12111-12112
                                                             5)     -     /      -

3560 1010 96000 00    3      EXECUTIVE                                    1    0   5       .00000   0   ALLOCATE OE&E
       XXX                                      1010  96000   XXX                                          07/09/00

     OBJECT RANGES:  1) 99801-99801       INDEX/PCA RANGES:  1) 1010-1010 / 31000-31000
                     2)      -                               2)     -     /      -
                     3)      -                               3)     -     /      -
                     4)      -                               4)     -     /      -
                                                             5)     -     /      -

3560 2010 11000 00    4      MINERALS MGT-PROG MGT & SUPPORT              2    0   5       .00000   0   ALLOCATE MGT-SUPPORT
       426       10                                 2010  11000   912                                          07/09/00

     OBJECT RANGES:  1) 00300-03300       INDEX/PCA RANGES:  1) 2010-2010 / 10111-10210
                     2)      -                               2) 2010-2010 / 14111-14613
                     3)      -                               3) 2010-2010 / 20201-20209
                     4)      -                               4)     -     /      -
                                                             5)     -     /      -

3560 2010 96000 00    3      PROGRAM MANAGEMENT EXTRACTIVE DEV            1    0   5       .00000   0   ALLOCATE OE&E
       XXX                                      2010  96000   XXX                                          07/09/00
```

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